

गसाबारण

# **EXTRAORDINARY**

भाग II-- सगढ 3-- उपसण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

## PUBLISHED BY AUTHORITY

नई विल्ली, शनिवार, ज्लाई 22, 1967/प्रापाद 31, 1889 NEW DELHI, SATURDAY, JULY 22, 1967/ASADHA 31, 1889

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह श्रलन संकलन के रूप में रखा जा तके। Separate paging is given to this Part in order that it may be filed as a separate compilation.

#### CENTRAL BOARD OF DIRECT TAXES

## NOTIFICATION

### INCOME-TAX

New Delhi, the 22nd July 1967

- S.O. 2460.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—
  - 1. These rules may be called the Income-tax (Fourth Amendment) Rules, 1967.
- 2. After rule 8 of the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), the following rule shall be, and shall be deemed to have been, inserted with effect from the 1st day of April, 1967, namely:—
- '8A. Conditions for the grant of development allowance—The other conditions referred to in clause (iii) of sub-section (3) of section 33A shall be the following, namely:—
  - (a) the assessee shall, at least three months before commencing the operations for planting or, as the case may be, replanting tea bushes, give notice of his intention to do so to the Tea Board in writing in Form No. 4:

Provided that in a case where such operations have commenced before the 1st day of August, 1967, this condition shall be deemed to have been fulfilled if notice of such commencement is given by the assessee before the 1st day of September, 1967;

- (b) the assessee shall afford the Tea Board or such other person or agency as may be authorised in writing by the Tea Board in this behalf, every reasonable facility to enter upon and inspect the area under planting or, as the case may be, replanting;
  - (c) the assessee shall furnish to the Tea Board such particulars, documents or statements in relation to the planting or re-planting of tea, as the Tea Board may require him to furnish;
  - (d) the assessee shall furnish to the Income-tax Officer, along with his return of income for the previous year for which the deduction is claimed, a certificate from the Tea Board in Form No. 5.

Explanation.—For the purposes of this rule, "Tea Board" means the Tea Board established under section 4 of the Tea Act, 1953 (29 of 1953).

3. In Appendix II to the principal rules, after Form No. 3, the following Forms shall be, and shall be deemed to have been, inserted with effect from the 1st day of April, 1967, namely:—

#### "FORM No. 4

## [See Rule 8A(a)]

Notice of Commencement of Planting/Replanting Tea Bushes

To

The Secretary.

Tea Board.

14. Brabourne Road.

Calcutta.

Sir.

This is to give notice under rule 8A(a) of the Income-tax Rules, 1962 that L/we/the company..... propose(s). (Name of the assessee)

- (a) to plant tea bushes on land not planted at any time with tea bushes, or on land which had been previously abandoned,
- (b) to replant tea bushes in replacement of tea bushes that have died or become permanently useless on any land already planted as per details given hereunder:-
- 1. Particulars of planting referred to in (a) above.

31. No. where planting operations are proposed to be commenced

Name of the tea estate Whether the tea estate referred to in clo. 2 is situated in an area declared by the Central Board of Direct Taxes to be a "hilly area" under section 33A (8) of the Income-tax Act; and, if so, specify the area

Extent of land in hectares on which planting operations are proposed to be carried out

Date on which planting operations are pro-posed to be commenced

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	(a) plante	d tea bushes	s on lar	Name of ) nd not plar	ited at an	y time v	vith tea bush <b>e</b> :
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No.	where plant tions are to be comm	proposed senced respectively.	ituated in red by the of Dire 'hilly rection Income-t	in col. 2 1 an area decle 2 Central Bos ct Taxes to area" un 33A (8) of 1 ax Act; and, ify the area	a- which ord operat be propos der carries the	tares on replanting tions are sed to be do out	replanting opers tions are pro posed to be commenced

SI. Name of No. tea estate where re- planting is done	tate referred to in col. 2 is situated in a area lectured by the Central	which the land was prepared	which re- planting operations	notice of commen- cement of	tions were
I 2	3	4 5	6	7	8

Secretary Tea Board, 14, Brabourne Road, Calcutta."

Place—		
Date—		
<i>Duit</i> —–	(SEAL)	_

\*Delete if either (a) or (b) is not applicable.

[No. 61/F. No. 3(8)66/TPL.] V. RAMASWAMI IYER, Secy. Central Board of Direct Taxes.